

## ABSTRACT

A thickness of silicon oxide film of a wafer for active layer is controlled to be thinner than that of buried silicon oxide film. Consequently, uniformity in film thickness of the active layer of a bonded wafer is improved even if a variation in the in-plane thickness of the silicon oxide film is large at a time of ion implantation. Furthermore, since the silicon oxide film is rather thinner and thereby the ion implantation depth is relatively deeper, damages to the active layer and the buried silicon oxide film caused by the ion implantation can be reduced.